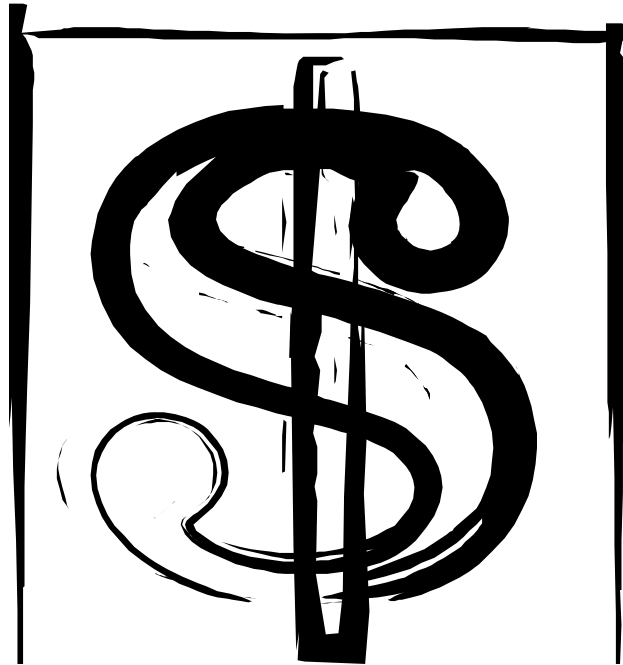


# **Van Alstyne Independent School District**



## **Business Operations Procedures Manual (For Van Alstyne ISD Staff) 2019-2020**

**Business Office  
September of 2019**

**1096 N Waco  
Van Alstyne, Texas 75495**

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## **Introduction**

This Business Operations Procedures Manual has been prepared to provide general information about Van Alstyne ISD's business functions. Additional information may be available within the district's Board Policies, Administrative Procedures, or other web resources.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

## **Business Office**

The Business Office is responsible for the management of district funds and fiscal operations. Van Alstyne ISD has an annual operating budget of \$20.7 million dollars. This money is used for salaries, instructional supplies, facilities maintenance, transportation, debt service, child nutrition and various other expenditures.

Business Office functions include the following: Accounting, Accounts Payable & Receivable, Budget, Cash Management, Employee Benefits, Fixed Assets, Investments, Payroll, PEIMS, Purchasing, Risk Management, and Records Management.

### **Business Office Mission Statement:**

The mission of the Van Alstyne Independent School District Business Office is to provide support to all District students, staff and parents to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (academic excellence indicators).

### **Business Office Staff:**

The Business Office staff is committed to serving the needs of the Van Alstyne ISD students, staff, and community. Staff members and their contact information is below:

Renee Maples	Business Manager	Extension 8853
Carrie Barton	Payroll/PEIMS Coordinator	Extension 8873
Rhonda Moore	Accounts Rec/Payable	Extension 8856

## **Budget Amendments**

A budget amendment is a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should be stated in whole dollar amounts.

**Budget amendments must be approved by the School Board.** Requests should be submitted in accordance with agenda deadlines posted by the Superintendent. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.

### **Budget Amendment Revision Form**

## **Budget Revisions**

A budget revision is a transfer of funds which is not across different functions. The Business Manager shall approve all budget revisions. Budget revision line items should be stated in whole dollar amounts.

Each campus principal or department director is responsible for making sure that funds exist in the assigned account code for each purchase order (PO). If during the year a purchase needs to be made and there are insufficient funds in the appropriate account code for that expenditure, the principal or director needs to complete a budget revision form. These forms should be submitted directly to the Business Manager. Any PO's with insufficient funds in the assigned account code will not be approved until a Budget Revision has been submitted.

### **Budget Amendment Revision Form**

## **Cash/Check Handling**

All cash and checks shall be deposited to the campus secretary/bookkeeper on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms for any period of time. Funds should under no circumstances be kept in personal wallets or purses or at home. No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary/bookkeeper. The campus secretary/bookkeeper shall receipt (in a bound, pre-numbered receipt book), deposit all monies and forward the receipt on a daily basis to the district's business office, or secure overnight in a locked campus safe if the deposit cannot be made the same day. The safe will have a log that records all money put in and taken out.

Athletic event gate receipts (admission) shall be recorded on the appropriate sports gate receipts form and submitted by the Ticket Taker to the campus principal. This form must be signed by the ticket taker **and** the campus principal/administrator on duty. Funds shall be deposited, and the receipt forwarded to the business office.

## [Athletic Deposit Worksheet](#)

**Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.**

### **Check Processing**

Business Office checks will be printed and released on Thursday mornings of each week. If you would like a check to be issued at this time, you will need to have all documentation to Rhonda Moore not later than the previous Thursday (one week prior) Appropriate paperwork (signed purchase order, adequate receiving information, vendor invoice or other supporting documentation) should be submitted before a check is issued. The business office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges (Texas Government Code Chapter 2251), so all invoices should be submitted to the business office on a timely basis for payment.

Checks not claimed by the expiration date (3 months from date of issue) will be voided. A new check will be reissued if the payee is located and requests a reissue.

### **Conflict Disclosures**

As a matter of law, the business office will request all existing and new vendors complete and file a Conflict of Interest Questionnaire (CIQ) with the business office. The governing body (School Board) the Superintendent and the Business Manager shall complete and file Local Government Officer Conflicts Disclosure Statement (CIS) with the business office and be posted on the Van Alstyne Independent School District website.

## [Conflict of Interest Questionnaire](#)

## [Local Government Office Conflicts Disclaimer Statement](#)

### **Consultants or Contracted Services**

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc... A Consultant Service Contract will be required for every consultant. The Superintendent is the only individual authorized to sign contracts on behalf of the district. Contracts that exceed \$25,000.00 shall be approved by the Superintendent and the School Board.

Please follow these procedures when submitting a Consultant Service Contract:

Submit a completed Consultant Service Contract form to the Business Manager for review. The Business Manager will forward to the Superintendent.

### **Obtain the following documents from the consultant:**

A completed W-9 form.

A conflict of Interest Questionnaire

If the consultant will work directly with students, a Fingerprinting Form will be required.

[W-9 Form](#)

[Conflict of Interest Questionnaire](#)

[Fingerprinting Form](#)

Contracted services include services such as repairs, maintenance, technical support, band tutors and related services. Documentation of insurance, such as general liability, worker's compensation and auto liability, shall be submitted to the business office with the purchase order. The Certification of Insurance shall name "Van Alstyne ISD" as additional insured.

All contracts for rentals, service agreements, etc... must be signed by the Superintendent. No other employee is authorized to sign a contract or agreement on behalf of the district. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.

## **Copiers**

The district leases copiers that are strategically placed in different campuses or departments. These copiers are for district business use only.

## **Credit Cards**

The district utilizes several credit cards for purchasing of supplies for the district. At this time, the district has credit cards available through Walmart, Sam's Club, Exxon Fuel, Office Depot and Lowe's.

These cards can be checked out through the Business Office after you have received a purchase order from your campus secretary. All credit card receipts, detailed and itemized, must be submitted to the business office within three days of purchase to ensure prompt payment to the credit card vendors. District credit card usage may be suspended and/or revoked if receipts are not submitted in a timely manner.

## **Donations and Gifts**

Donations or gifts of cash or cash equivalents (gifts cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The donation form shall be completed by the donor. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations shall be recorded on a Gift Card Register and maintained in a safe until utilized by the appropriate individual (s).

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$500.00. In addition, the equipment shall be added to the district inventory. All donations with a value equal to or greater than \$1000.00 shall be approved by the School Board. Donations of a lesser value shall be approved by the Superintendent.

All donations for technology equipment shall be approved by the Technology Coordinator, the Superintendent and the School Board (if value exceeds \$1000.00).

### [Donation Form](#)

## **Expenditures Related to Local Revenue**

The Superintendent shall establish regulations governing the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concession, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

## **Fiscal Year**

The fiscal year begins September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds.

All invoices for goods and/or services received before August 31<sup>st</sup>, shall be submitted to the business office by August 31<sup>st</sup> for processing and payment.

## **Fixed Assets & Inventory**

**Fixed assets** are defined as equipment with a unit **value over \$5000.00**. These assets are tracked and recorded on the district's inventory tracking system. Fixed assets that are stolen, obsolete, damaged beyond repair etc... should be reported to Rhonda Moore in the Business Office for removal from the records. All fixed assets must be purchased through the use of account code 663X.

**Inventory items** are defined as equipment with a unit value **over \$500.00, less than \$5000.00**. **Other items** with a unit **value under \$500.00** that will also be tracked and tagged will be: TV's, VCR's, digital cameras, camcorders and other items that may have a personal use. These assets are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair etc... should be reported to Rhonda Moore in the Business Office for removal from the records.

A Fixed Assets/Inventory Items Transfer Form should be used to transfer equipment from one room to another, one campus to another, or to discard equipment that is no longer usable to the district. The loss or theft of inventory and fixed asset items should be reported immediately to the Business Office. A fixed Assets/Inventory Items Transfer Form can be obtained from the Business Office.



## Fund Raisers

- ❖ Sponsors are to initiate the request for approval of fundraising activities by submitting, to the principal, a completed *Application/Final Report for Fund Raising Activity* form (see Appendix).
- ❖ School sponsored fundraisers must be approved by Administration prior to the event.
- ❖ **Fundraisers that compete with the National School Lunch Program or Breakfast Program are not allowed.**
- ❖ PTA sponsored fundraisers must be approved by Administration prior to the event.
- ❖ **A specific purpose for the funds to be raised should be determined prior to the fundraiser being requested.**
- ❖ Texas law prohibits schools from conducting raffles, bingo and any other games of chance. (Attorney General Opinion JM-1176)
- ❖ PTAs are allowed to hold raffles; however, raffle tickets must be numbered and show the name of the sponsoring organization.
- ❖ Material or merchandise for a fundraising project may not be ordered prior to receiving written approval for the fundraiser from Administration. Any person who orders merchandise without prior approval of the fundraiser may assume full responsibility for the bill.

## Fundraiser Form

### PAYING SALES TAX

Public schools are exempt from paying the state sales and use tax when purchasing items used in providing education. The school should provide a vendor with a Texas Sales Tax Exemption Certificate if it is requested.

Purchases made by individual members, teachers or coaches for their own use are not tax exempt even though they are related to the school or a school function. Examples are cheerleaders purchasing their own uniforms, athletic team members purchasing their own jackets, and school shirts which become personal property of students or staff members.

Note that meals purchased by the school for group student travel on authorized school trips are exempt from the sales tax only if the school contracts for meals. (This would also apply for banquets for school groups.) Generally, the meal must be paid for with a school check and the eating establishment must be provided with a tax exempt form. Individual members of the groups may not claim exemption from sales tax on meals they purchase while on a school or school district authorized trip.

Texas State Comptroller's Website: [www.window.state.tx.us.taxinfo](http://www.window.state.tx.us.taxinfo)  
Tax Help Email Address: [tax.help@cpa.state.tx.us](mailto:tax.help@cpa.state.tx.us)  
Tax Help Phone Number: 1-800-252-5555

## **SALE or NOT A SALE**

The majority of Activity Fund collections are derived from transactions which fall into one of two categories: Sale or Not a Sale.

The first question to be asked and answered: Is the revenue a result of a sale or not?

### ❖ Sale –

- Admission – athletic, dances, dance performances, drama performances;
- Admission – summer camps, clinics, workshops, after prom party;
- Donated items that are not sold;
- Rental of items;
- Rental of facilities;
- Sales of food;
- Sales of merchandise – including items made by students;
- Sales of services;
- School publication sales.

### ❖ Not a Sale –

- Collection of money from students to pay for a company admission of services such as Sea World, Six Flags, PSAT test;
- Commissions received;
- Donations of money to the school or school group or donations for a commemorative brick;
- Dues received for clubs;
- Fees – musical instrument maintenance, lab, uniform cleaning, transcripts;
- Fieldtrip collections;
- Fines received – textbooks, library books, parking, locker, uniforms, calculators, obligations;
- Fundraisers when the school group merely receives a commission such as library book fairs, some author sales, recycling;
- Lost payments – books, handbooks, calculators, locks, ID cards;
- Marathon fundraisers – these are donations, for example, skate-a-thon; jog-a-thon, jump rope for heart;
- Non-sufficient check redeposit;
- Summer school, Saturday school;

A sale is a transfer of title of possession of tangible personal property for consideration (usually money). A sale also includes the performance of a taxable service for consideration.

In some fundraising activities, the school or school organization is merely acting as a sales representative for a vendor and tax must be collected. The tax would be remitted to the vendor and the vendor would claim it as their sale; and they would compute and remit the necessary sales tax to the Comptroller's office.

The school would not report this type of revenue as a sale. Examples are vending machine sales where the vendor services the machine, school pictures, and library book sales. In addition, vendors will ask if the school wants them to collect the tax (included in the sales priced) to be remitted to the state. The answer should be “Yes”!

The school is the seller when the school or school organization purchases the merchandise and then resells these items to customers. The school should then provide a resale certificate to the retailer and the school is responsible for remitting the sales tax collected, with proper documentation, to the Business Office for proper handling.

## **TAXABLE OR NOT**

Once the activity has been determined to be a sale, the issue then becomes: to tax or not to tax.

### ❖ Non-taxable Sales –

- Ad sales – yearbooks, athletic programs, newspapers, posters;
- Admission – athletic events, dances, dance performance, drama and musical performances;
- Admission – summer camps, clinics, workshops, after prom party;
- Admission – banquet fees;
- Admission – bids, prom, homecoming;
- Tournament fees, academic fees;
- Bake sales
- Discount/Entertainment cards and books;
- Facility rentals for school groups;
- Food items sold during fundraisers – time of the day does not matter; seller does not matter; (note: all net proceeds must go to the organization for its exclusive use).
- Food sold during regular school hours by school district;
- Labor – welding/shop class, sewing class,(note: parts are taxable);
- Magazine subscriptions greater than 6 months;
- Parking permits;
- Services –car wash, cleaning.

### ❖ Taxable Sales –

- Agenda books;
- Agricultural sales;
- Art – supplies and works of art;
- Artistic – CDs, tapes videos;
- Athletic event concession sales – unless part of a fundraiser;
- Auction items sold;
- Band – equipment, supplies, patches, badges, uniform sales, or rentals;
- Books – workbooks, vocabulary, library, author (when we are the seller);

- Brochure items;
- Calculators;
- Calendars;
- Candles
- Clothing – school, club, class, spirit;
- Computer – supplies, mouse pads;
- Cups – glass, plastic, paper;
- Decals;
- Directories – student, faculty;
- Fees – copies, printing, laminating;
- Flowers
- Food sold by a school district – if outside of the school's regular school day;
- Greeting cards;
- Handicrafts;
- Horticulture items;
- Identification cards – when sold to entire student body (not just the fine for a lost ID card);
- Locks – sales and rentals;
- Merchandise, tangible personal property;
- Magazines – subscriptions less than 6 months;
- Magazines – when sold individually;
- Musical supplies – recorders, reeds;
- Pennants;
- Pictures – school, group (if school is the seller);
- Plants;
- Rings and other school jewelry;
- Rummage, yard, and garage sales;
- School publications – athletic programs, posters, brochures, newsletters, newspapers, reading books, yearbooks;
- School store – all items except food;
- Spirit items;
- Supplies – any sold to students;
- Uniforms – any type to include PE, dance team, drill team, cheerleaders, athletic, band, club shirts;
- Vending – pencils and other non-edible supplies when the school services the machine;
- Yard signs.

A good rule of thumb to remember is “Anything that becomes someone’s property is taxable”.

## TAX RATES

The current sales tax rate for Van Alstyne is 8.25%. This rate consists of the following rates:

• State tax	6.25%
• Local tax	1.00%
• Economic Development	.50%
• Property Tax Reduction	<u>.50%</u>
<i>Total</i>	<i>8.25%</i>

Rules for state sales and use tax can be found under the Texas Administrative Code, Title 34 Public Finance, Part 1 Comptroller of Public Accounts, Chapter 3 Tax administration, Subchapter O State Sales and Use Tax.

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.ViewTAC?tac\\_view=5&ti=34&pt=1&ch=3&sch=O&ri=Y](http://info.sos.state.tx.us/pls/pub/readtac$ext.ViewTAC?tac_view=5&ti=34&pt=1&ch=3&sch=O&ri=Y)

## **TAX –FREE DAYS**

Each school district, each school, and each bona fide chapter of each school is allowed to have two, one-day tax-free sales each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free. The exemption does not apply to items sold for more than \$5,000, unless the item is manufactured by the organization, or the item is donated to the organization and is not sold to the donor. There is no limit on the number of bona fide groups at a school or school district.

A bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school and each group may have two, one-day, tax-free sales in a calendar year. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales.

For example:

- ❖ The school district qualifies for a tax free day.
- ❖ The school-wide fundraiser qualifies for a tax-free day.
- ❖ The Baseball Club qualifies, but the baseball team does not.
- ❖ The Cheerleader Club qualifies, but the cheerleader team does not.
- ❖ The Senior Class qualifies, but not one particular class that has seniors.

One day means 24 consecutive hours; the delivery should be made on a single day. Generally title passes to the purchaser when the item is given to the purchaser. In the case of pre-ordered and pre-paid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purposes of tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.

When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's office.

## **Hotel Occupancy Tax Exemption Form**

This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office or via the school website. Lodging taxes,

which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any.

### [Texas Hotel Occupancy Tax Exemption Certificate](#)

## **On-Line Purchasing**

Since external vendor on-line purchasing generally does not have internal controls which include verification of available budgeted funds, use of on-line purchasing will be limited to specific vendors and authorized users (Principals and Business Manager).

## **Parent Organizations & Booster Clubs**

Parent organizations and Booster Clubs are legally separate entities from the school district, even though they exist to benefit a campus, activity or the district in some way. Because of this legal separateness, it is critical that no co-mingling of funds take place.

At no time should outside organization funds be deposited into district bank accounts, even on a temporary basis.

Purchases must be made by these organizations on their own, without the use of district funds, and must be delivered to a designated address off campus, such as the home of the organization's president, secretary, treasurer, or other officer.

***These organizations should never use the district's taxpayer identification number as if it were their own for establishing bank accounts, lines of credit, or relationships with vendors.***

***The districts sales tax exemption status may not be used by outside organizations, even if the purchase directly benefits the school.***

***District employees should never be officers or handle money for these organizations. District employees should never be authorized signers on these accounts unless Administration has been notified and approval has been received.***

Checks may not be issued to these organizations for payment of any goods or services. The financial obligations of these groups must be separated from those of the district.

There will be times when the organization wishes to partner with the district on a purchase whereby the district will be paying for a portion of the goods or services ordered. In this event, the district campus should initiate the transaction via a purchase order, using district funds for the purchase, and accept a donation from the organization for their portion of the expense.

The campus principal or administrator will be required to have some form of financial commitment in-hand when submitting the purchase order. This can be in the form of a check or a written statement stating the total amount they will be contributing to the purchase. The written statement must be signed by an officer of the organization or booster club. Purchase orders will not be processed until the proper financial commitment has been submitted to the Business Office.

Under no circumstances should the district plan to pay the organization for the district's share.

## **Petty Cash Account**

Van Alstyne ISD does not allow the use of petty cash accounts.

## **Purchase Order Procedures**

**Please talk to the campus secretary and principal before making any purchases. The District will NOT be responsible for any orders placed before a PO has been approved and issued. If you purchase supplies before obtaining a VAISD purchase order, you will NOT be reimbursed nor will the District assume responsibility for the unauthorized purchase.**

The business office approves purchase orders on a daily basis. Please allow 3-5 business days to complete the purchase order process.

**The purchase order process contains many steps:**

- 1. Teacher/Staff: Purchases should not be made without a purchase order and prior authorization from Campus Principal, Central Administration and Business Office.**
  - a) Fill out Purchase Order Requisition Form.
  - b) Complete in full the vendor name, address, phone number and fax. *(Requisition system must have this complete information)*
  - c) Complete any Special Handling Instructions.
  - d) Fill in items needed quantity, description, price each, total amount, person requesting and purpose. **Be sure to include shipping and handling**
  - e) Submit to campus secretary.
  - f) Staff having budgets at different campuses should complete the purchase order form at the appropriate campus. Campus secretaries only have access to accounts for that campus. Expenditures should be charged to the appropriate campus for correct tracking in the budget.
2. Campus Office:
  - a) The campus secretary will enter the request into the TXEIS Requisition System and submit to the Campus Administrator for approval. If the vendor is new, you will need to complete a New Vendor Form and send to Renee Maples in the Business Office along with a W-9 IRS form and a Conflict of Interest Questionnaire. These forms will have to be

completed by the vendor and on file before any purchase orders can be entered into the system.

- b) The Campus Administrator may approve or disapprove. Approval sends the request on to the Business Office. Disapproval sends it back to the original entry level. After purchase order is approved by the Business office, the campus secretary will then print the approved purchase order. Fax or mail the approved purchase order and keep a copy for your file.
- c) When the shipment is received, please check for damage. If there are damaged items, contact the company immediately. If no damaged items, make sure that all items were shipped and that the packing slip matches the purchase order. If everything is ok, sign the received line on the purchase order and send the purchase order, packing slip, and invoice to the Business Office for payment, stapled in that order for payment.

Note: **As noted on the Purchase Orders, back orders are not accepted.** Orders have to be complete before Van Alstyne ISD payments will be made. If you have an incomplete order, please call the vendor immediately and determine if you need to cancel any back orders.

### [Purchase Requisition Form](#)

## Purchasing Deadlines

**In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for supplies and equipment shall be April 1st.** Summer needs for staff development and summer school should be anticipated and ordered prior to May 1<sup>st</sup>. Purchasing documents for services and travel should be submitted by May 1<sup>st</sup>. At times, the purchasing deadline for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

## Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$25,000, in the aggregate, over a 12-month period.

Anticipated purchases, which may exceed these limits, should be brought to the attention of the Business Office well in advance of the need for the goods and services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval.

## Registration Fees

In almost all cases, registration fees are paid in advance. Advance payments of registration fees will be made to seminar providers only, not to the employee. A purchase order should be completed for all registration fees. When you forward the seminar paperwork to the business office, please **include a copy of the complete registration form (or invoice) and itinerary for our files along with a copy of the purchase order.** The original registration form should be kept at the campus to be mailed with the check.



## **Rental of Facilities**

The campus principal/secretary shall coordinate the rental of district facilities. All rental fees shall be deposited to the district's general operating account (building rental). A Facility Use Agreement is required for all rentals of facilities by outside organizations. (See policy adopted May 7, 2003)

## **Returned Checks**

Paytek Solutions is in charge of returned checks for Van Alstyne ISD. The district shall reserve the right to reject future checks from makers of returned checks. We have a contract with Paytek to collect on our returned checks. We are under no circumstances to collect from a person who has written a returned check. They must contact Paytek.

Paytek Solutions  
PO Box 10749  
Murfreesboro, TN 37129  
Phone: 800-641-9998  
Fax: 615-869-0189

## **Sale of Personal Property – Surplus**

All supplies and equipment which are deemed to be surplus (not of any use to the district), will be recommended to the School board for sale via a Surplus Sale. Surplus sales will be scheduled as deemed necessary.

Surplus sales shall be advertised in the local newspaper. Items will be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent or School Board.

## **Sales Tax Exemption Form**

The sales tax exemption form shall be used for school-related purchases only. **Misuse of the exemption form for personal purchases constitutes a misdemeanor.**

Copies of the exemption form may be obtained from the business office website. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.

**Purchase of personal items for staff or students are not eligible for the sales tax exemption.**

## **[Tax Exempt Form](#)**

## Supplies at Conferences

At some conferences, vendors will offer discounted prices for supplies. Van Alstyne ISD allows blanket purchase orders to be processed for purchasing supplies at conferences if budget funds are available. A signed purchase order is required before the trip if the employee plans to purchase supplies at the conference. Original vendor receipts are required upon return along with the purchase order.

## Travel Expense - Lodging

Lodging where appropriate will be double occupancy. A purchase order needs to be requested for lodging. After the purchase order process is completed a credit card must be used to reserve the lodging. State guidelines allow up to \$85.00 plus city taxes per person. **Attempts should be made to adhere to state guidelines. Any hotel room rates above \$85.00 per night, per person must be approved by the Business Manager and Superintendent. No exceptions.**

Original **itemized** receipts, showing the daily rate and any taxes paid for lodging must be provided to the business office. If the hotel room is to be shared with another staff member, his/her name should be indicated on the Travel Advance Form.

When staying at a hotel, employees should complete a Texas Hotel Occupancy Tax Exemption Certificate (at time of check-in) to avoid state occupancy tax or you may obtain a copy from the Van Alstyne ISD website. If the employee fails to submit a Texas Hotel Occupancy Tax Exemption Certificate and is charged the state tax, Van Alstyne ISD will **not** be responsible for that portion of the hotel expense. VAISD is not exempt from County and City occupancy tax.

### [Hotel Occupancy Tax Form](#)

## Travel Expenses – Meals

For overnight travel, expenses for meals shall be paid on a per diem basis, for which receipts shall not be required. Eligible meal reimbursement is applicable when an employee is away during the noted times and when a meal is not already provided. Continental breakfast offered by the hotel is considered a provided meal and not reimbursable.

Eligible reimbursement for meal costs incurred during approved overnight travel shall be limited to the following:

Breakfast	\$10.00	(must leave before 6:00 a.m.)
Lunch	\$10.00	(must leave before 11:00 a.m. or return after 1:00 p.m.)
Dinner	\$10.00	(must leave before 5:00 p.m. or return after 7:00 p.m.)

If eligible for the entire \$30.00 per diem for a full day of travel on an overnight trip, it may be used in different amounts for each meal; amounts greater than \$30.00 per day will not be reimbursed.

Meals and refreshments are not provided when the employee is out of the district on business for the day.

## **Travel Expense - Mileage**

**Use of the district owned vehicle is the preferred method of transportation.** If the district vehicle is unavailable on the requested date of travel (determined by the Transportation Director), reimbursement for mileage will be reimbursed at fifty cents (.50) per mile based on the mileage calculated by [www.mapquest.com](http://www.mapquest.com) or [www.googlemaps.com](http://www.googlemaps.com), after the trip. **A printout of the search must accompany the payment request.** When several employees are traveling by car to the same destination, car-pooling at the rate of four (4) persons per car is required when practical. If an employee chooses to travel separately, they can not be reimbursed for their mileage without prior approval. The driver, not the passengers, may claim mileage reimbursement. **You will have 10 days to get reimbursed after your trip!!**

**While driving your personal vehicle our school district insurance is not the primary insurance coverage in case of an accident. The driver's personal insurance is responsible for coverage.**

**Mileage will not be reimbursed for in-district travel.**

## **Travel Expense - Airfare**

Airline tickets should not be purchased through any ticket agency or online before receiving an approved purchase order from the business office. However, price estimates may be obtained from a travel agent or online. **A signed approved purchase order before the trip is your assurance that the airfare will be paid by VAISD.**

## **Travel Expense - Car Rental**

Occasionally, it may be necessary for an employee to rent a car. Advance approval from the business office is required for car rentals. Since the school district does not own the vehicle, school district insurance is not the primary insurance coverage in case of an accident. The employee's personal insurance is responsible for coverage. Original **itemized** car rental receipts must be submitted with your travel receipt form to the business office for reimbursement.

## **Travel Expenses – Students**

### **Student Meals:**

**When requesting student meals, please give breakdown of meals needed on a Travel Advance Form and a roster of students going on the trip.**

Student meals are \$8 .00 per meal, per day.

A request for these meals must have been made through the requisition system. If you have pre-planned to take all students to a restaurant, then you will need to, through the

requisition system, submit a purchase order with the restaurant as the vendor. Please allow 7-10 days working for these checks to be issued. An itemized receipt must be obtained from the restaurant and remitted to the Business Office upon return from the trip.

When cash is needed for student meals, please submit a purchase order with the coach or sponsor as the vendor, and submit to the Business Office. The coach/sponsor will cash the check and have the cash available for students the day of the trip. **The sponsor must have each student sign for cash they receive for a meal on the Student Travel List.**

If there are excess funds, they must be returned to the Business Office immediately upon return from the trip.

### [Student Travel List](#)

### **Student Lodging:**

When staying at a hotel, an Advance Travel Form must be completed. The sponsor should also complete a Texas Hotel Occupancy Tax Exemption Certificate (at time of check-in) to avoid state occupancy tax or print one from the Van Alstyne ISD website to take with you. If the sponsor fails to submit a Texas Hotel Occupancy Tax Exemption Certificate and is charged the state tax, Van Alstyne ISD will not be responsible for that portion of the hotel expense. VAISD is not exempt from County and City occupancy tax. Students of the same sex will be required to stay four (4) to a room. Please obtain prior approval from the business office when certain circumstances exist and less than four (4) students will be in a room.

### [Advance Travel Form](#)

### **Vendors**

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. Van Alstyne ISD currently participates in two cooperative purchasing networks. Any vendor that is on BuyBoard, [www.buyboard.com](http://www.buyboard.com) or Texas Cooperative Purchasing Network, [www.tcpn.org](http://www.tcpn.org), is an automatically approved vendor. Priority should be given to vendors on these purchasing networks since the goods and/or services have been subjected to the rigor of a competitive bid process.

Request to add new vendors shall be accompanied by the vendor name, address, phone number and fax number. As a matter of law, all existing and new vendors shall be required to complete and file a CIQ with the business office. The governing body (School Board) and the Superintendent shall complete and file Local Government Office Conflicts Discloser Statement (CIS) with the Business Office.

### [New Vendor Form](#)

## **W-9 Form**

Any new vendor that the District receives goods from will be required to complete a Form W-9. Any payment that Van Alstyne ISD makes, whether from the district office or a campus, is subject to IRS 1099 reporting requirements. Van Alstyne ISD utilizes the W-9 Form to obtain pertinent information on potential payees including their tax identification number. Their tax id number is either their EIN (employer identification number) or their SS (social security number). This form can be obtained from the business office or is available on the Van Alstyne ISD web site.

### [IRS W-9 Form](#)

## **Payroll Guidelines**

### **Absence from Duty Forms**

All employees, including administrators, principals, and directors, shall complete an Employee Absence from Duty form when absent from work to ensure that the time off is recorded in their respective leave record. This includes any work related absences or jury duty. Employees will not be docked their leave days for job related absences and/or jury duty. The form should be submitted within 2 days after return to duty.

### [Absence From Duty Form](#)

### **Deadlines**

All paperwork to be processed for the current month payroll is due by the 10<sup>th</sup> of that month. This includes absence from duty sheets, time sheets, extra duty sheets, any changes to payroll, etc. Anything turned in after the 10<sup>th</sup> will be on the next month's payroll. At certain times during the year the deadline will need to be earlier. Please check with the business office for deadline dates.

### **Direct Deposit**

If an employee elects to participate in direct deposit they can obtain a form in the business office. A voided check will need to be attached to the form at the time it is submitted.

### **Health Insurance**

Van Alstyne ISD pays \$300.00 towards TRS Active Care premiums per employee.

Any TRS Active Care changes must have a TRS Active Care application completed, signed, and dated reflecting the type of change. Since premiums are tax sheltered, you must have a qualifying event in order to change insurance coverage during the plan year. Should you choose to decline, you should decline for the entire family. Please contact Carrie Barton at Ext. 8873 or Lawana Merriman at Ext. 8852 in Human Resources with any questions.

## **Paydays**

All VAISD employees are paid on the 20<sup>th</sup> of each month. If that days falls on the weekend payday will be the Friday before. There are certain times during the year that payday may fall earlier than the 20<sup>th</sup> due to district holidays. Check with the Business Office for a list of actual paydays for the current year.

## **Payroll Deductions and/or Changes**

Van Alstyne ISD Cafeteria Plan year is September through August. **No changes can be made to tax sheltered deductions during the year unless there is a qualifying event.**

## **Payroll Procedures**

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. All overtime will be compensated via compensatory time rather than paid time, unless prior approval has been obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination.

## **W-4 Procedures**

The IRS requires a completed W-4 form for Federal Income Tax to be withheld from each employee's paycheck. Every employee must have a W-4 form on file, which must have the following information:

- a. Full name and address
- b. Social Security Number
- c. Single, Married, or Married but withhold at higher single rate.
- d. Total number of allowances employee wishes to claim, determining federal tax deduction from paycheck
- e. Additional amount, if any, employee wants withheld from each paycheck

Please ensure that the W-4 is signed and dated. The most current form will replace any previous forms submitted.

[W-4 Form](#)

## **Transfer Policy**

### **Policy**

Parents of students wanting to transfer into Van Alstyne ISD must file an application for transfer with the child's campus principal who may recommend approval to the Superintendent. Each transfer is considered and approved on an individual basis according to the guidelines on the application. At this time the Van Alstyne ISD Board has approved that there is a fee for transfer students. The fees are as follows:

One student is \$150.00 per semester. Two or more students is \$250.00 per semester.

### **Procedures**

1. Parent/Guardian completes application and submits to campus principal.
2. Principal reviews, completes bottom section of application and documents their recommendation.
3. Principal forwards application to the Administration office.
4. Superintendent reviews application, approves or denies and signs.
5. The paperwork is then processed. Campus of attendance will receive copy of the application whether accepted or denied and is responsible to contact parent/guardian. Fees must be paid by first day of attendance.

### **Returning Transfers**

Each spring all current transfer students will be sent a transfer application for the next school year. They are encouraged to complete and submit the paperwork for approval to guarantee enough room in their child's class.

## Workers' Compensation

### What is Workers' Compensation?

Workers' Compensation is a state-regulated insurance program that:

- pays reasonable medical costs if you are injured on the job;
- may pay income benefits to replace part of the wages you lose because of an on-the-job injury;
- pays income benefits if you have a permanent impairment from an on-the-job injury; and
- pays death benefits to your legal beneficiaries if you are killed on the job.

Workers' compensation will replace 70% or 75% of an employee's lost wages, depending on hourly rate, if the injury or illness causes the employee to lose all of his/her income for more than seven days. An employee becomes eligible for Temporary Income Benefits on the eighth day that a work-related injury or illness causes the employee to lose all of his/her usual pay.

An employee, injured in the scope of his/her employment, will be allowed to use his/her state days to supplement his/her workers' compensation Temporary Income Benefits until those state days are exhausted.

An employee shall report an on-the-job injury to his/her supervisor by the conclusion of the work day. The affected school or department must report all on-the-job injuries and/or work-related illnesses to the **Ann Tolbert** in the Business Office within twenty-four (24) hours.

### What to do if you are injured on-the-job?

Due to the State of Texas requirements for punctual reporting of on-the-job injuries and work-related illnesses, it is imperative that such incidents be reported promptly and accurately. Failure to report may result in substantial fines assessed against the Van Alstyne ISD by the Texas Workers' Compensation Commission.

**ALL on-the-job injuries and/or work-related illnesses must be reported by the affected school or department to the Business Department by the conclusion of the next work day after the supervisor, principal, or department manager has knowledge of such illness or injury.**

### Procedures

#### **Non-Life Threatening Injury**

1. An employee shall report an alleged on-the-job injury to his/her supervisor by the conclusion of the shift in which the injury occurred. If a supervisor is not on duty,



- report alleged injury to a co-worker, then to immediate supervisor by the conclusion of the next work day.
2. If the injured employee requires medical treatment, the supervisor shall issue a "TWC Work Status Report" and send the affected employee to an appropriate medical provider. Call the Business Office when this occurs. If after normal work hours, call by the conclusion of the next work day.
  3. By the conclusion of the next work day after the occurrence of an alleged on-the-job injury, the injured employee's supervisor, principal or department manager shall complete an "Employer's First Report of Injury or Illness Report" and forward to the Business Office. This form is not to be completed by the employee.
  4. The injured employee should submit an "Employee Injury Report within 24 hours of injury.
  5. The injured employee's immediate supervisor shall call and notify the Business Office as soon as an employee starts losing time due to an alleged on-the-job injury. (Follow the phone call with a written confirmation memo or E-mail.) If after normal work hours, call by the conclusion of the next work day.
  6. Charge all absences from work due to an alleged on-the-job injury to Workers' Comp. injury, except the remainder of the work shift in which the employee was injured. This time should be carried as time worked. No Workers' Compensation benefits will be paid without a physician's statement taking the employee off of work.
  7. When the employee returns to work, after being off due to an alleged on-the-job injury, call and notify the Business Office. (Follow the phone call with a written confirmation memo or E-mail.)

### **Life Threatening Injury**

1. As soon as an alleged *life threatening* on-the-job injury has occurred, the injured employee's co-worker or supervisor should contact the following people in the order listed below:
  - 1st Call:** Ambulance (if one is needed)
  - 2nd Call:** Injured employee's immediate supervisor (if not already at the scene of the accident)
  - 3rd Call:** Business Office (If after normal work hours, 8 a.m. to 4:00 p.m. Monday-Friday, call by the conclusion of the next work day.)
2. After the employee has been taken or sent for appropriate medical treatment, the supervisor should investigate the circumstances surrounding the accident. If there were witnesses to the accident, get their statements.
3. By the conclusion of the next work day after the occurrence of an alleged on-the-job injury, the injured employee's supervisor shall complete an "Employer's First Report of Injury or Illness Report" and forward to the Business Office. This form is not to be completed by the employee.
4. The injured employee's immediate supervisor shall call and notify the Business Office as soon as an employee starts losing time due to an alleged on-the-job injury. (Follow the phone call with a written confirmation memo or e-mail.) If after normal work hours, call by the conclusion of the next work day.
5. Charge all absences from work due to an alleged on-the-job injury to Workers' Comp injury, except the remainder of the work shift in which the employee was injured. This time should be carried as time worked. No Workers' Compensation

- benefits will be paid without a physician's statement taking the employee off of work.
6. When the employee returns to work, after being off due to an alleged on-the-job injury, call and notify the Business Office. (Follow the phone call with a written confirmation memo or email.)

If an injured employee loses two or more work days due to an on-the-job injury, the injured employee's immediate supervisor, **if unable to contact someone in the Business Office, shall call Claims Administrative Services and notify the Van Alstyne ISD claims representative, at 800 765-2412 or 903 509-2424.**

Questions concerning on-the-job injury reporting shall be directed to the Business Office.

The principal, supervisor, or secretary should call or email the Business Office if they have any concerns about an injury or if there are special/questionable circumstances surrounding the injury.

I have read and understand the Business Operations Procedures Manual for the 2019-2020 school year. I understand that I am responsible for complying with the rules and regulations set forth in this manual. The information in this manual is subject to change as situations warrant. I understand that changes in the district policies may supersede, modify, or eliminate the policies summarized in the manual. Should I have any questions I will contact my campus principal or the Van Alstyne ISD Business Office.

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Printed name of Employee

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Employee Signature

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Date

Please return to the Business Office by September 1, 2019.